G. R. S. 58

Previous references.

F. Oct 07. 881-5. S.R. 113-06.
B. Jan 09. 885-9. S.R. 76-08
B. Nov 05. 881-2. S.R. 62-05-06
B. Jan 08. 881-2. S.R. 157-07
B. Dec 08. 881-2. S.R. 119-08

1910-11

(S.R.)

File No. 96-10

Serial Nos. 1-3

~~*Later references.*~~

B. Jan 08. 881-2. S.R. 160-07
B. April 07. 881-2. S.R. 96-06-7
G.O. No 6577-80 / Mis 14598. 25-11-98.

Later reference:
S.R 50-12 881-2 Jan 12
S.R 121-11 881-8 Dec 13.
S.R. 42-1885 Pt. B. Nov 17

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-3

Part B. for July 1911.

SUBJECT.

Audit Report of the Stamp manufactory from 1907-08 to 1909-10.

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1. From the Comptroller to Govt.

No. 3064/A.D 20 dt. 9/11. 11.10.

Forwards with his remarks a copy of the report embodying the result of audit of accounts of the Stamp manufactory from 1907-08 to 1909-10.

2. To the Comptroller, Supdt Govt Press, and Comr of Stamps.

No 2E. 394-68. 28.7.11

Records with certain observations regarding the maintenance of the several registers & states that separate orders will be passed on the proposals to ~~QRB 8,000 7-4-07~~ have the contents of packets of water marked paper counted in the presence of a gazetted officer & to transfer the stock of paper to the charge of the Supdt of Stamps.

P.T.O

G.R.S. 11] 1910 11

GENERAL AND REVENUE SECRETARIAT.

(SR)

NOTES.

File No. 96-10

FILE HEADING.

Audit Report of the Stamp manufactory for 1907-08 & 1909-10.

From The Controller to Govt

No. 3064 D.A.D 20 Dated 2/11/1910. Received 25/11/10

Diary No. 2147 Enclos. 2 Spare Copies – Serial No. 1

BRIEF ABSTRACT OF LETTER.

Forwards with his remarks a copy of the report embodying the result of audit of accounts of the Stamp manufactory for 1907-08 & 1909-10.

NOTES AND ORDERS.

1. The report deals with the several departments in the Stamp manufactory and the Registers therein maintained.

2. Paras 2 to 5 relate to the Contingent Register. The Comptroller's remarks

NOTES—First sheet

GPB—15,000—24-4-09.

Serial No.

as regards the classification and the heads under which certain items of contingent expenditure have to be brought appears correct and no remarks are necessary in paras 3 & 4. There is some force in letting the ~~Controller~~ Accountant record the initials of the gazetted officer against the entries made in the contingent register.

Para 6. 3. The security deposit to be furnished by the Store Keeper referred to in para 6 of the report appears to be a point for consideration. The present appointment is a sub problem one and the question of filling it up permanently has been postponed pending the decisions of the Committee appointed ~~to~~ to consider the future arrangements for the manufacture of Stamps, the supply of machinery etc. It is a point whether the present Stock-Keeper will have to furnish security when he is not permanently appointed as such.

4. Paras 7, 8 & 10. The Comptroller suggests that the Stock of Main papers

NOTE— Contn. sheet.

GPB—50,000—12-8-10

G. R. S. 12]
General and Revenue Secretariat.

SR File No. 96 of 1960

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(for Revenue Stamps or watermarked paper)

(the chance of

may with advantage be given to the Supdt of Stamps and the quantity required for manufacture taken from him according to the ~~no~~ need from time to time). The counting of papers of the fresh stock is done before the Supervisor and not before a gazetted Officer as required by SO of the 25th Nov 1898. This perhaps order has to be modified ~~as~~ as no full time gazetted Officer ~~can~~ ~~adequate~~ can under the present arrangement look to the counting of paper, which is therefore done before the Supervisor ~~Storekeeper~~. The proposal to increase the status of the Supervisor is pending the ~~decision~~ report of the Committee already referred to. It is quite essential that proper arrangements are to be made ~~necessary~~ for the custody & control of the plain paper & the paper stamped when ~~can~~ kept in stock and transferred to the Supdt of Stamps. The present arrangement does

Vide flag R

This proposal was reserved for consideration after the receipt of the report of the Stamp committee.

No X 6577-80 dt 1459

NOTE—Contn. sheet.

GPB—50,000—12-8-10

Serial No.

not appear to be very satisfactory.

5 Para 9. The tell-tale attached to machines. This point comes within the scope of the Committee (which considers slip machines, printing etc) and its decision may well be awaited.

6 Para 10(a). The Invoice and counting Registers. As suggested by the Comptroller there is no need for maintaining two registers.

7. There appears to be some difference of opinion (between the Comptroller & Supdt.) regarding the ~~De~~ inclusion or otherwise of Damaged paper in the Stock Register and the Damaged paper Register. The Comptroller's view appears to be more accurate.

8. As regards the independent verification of stock by the Officers ~~the~~ agree that it is quite essential and proper arrangements are necessary. It is not clear if such questions are within the scope of the Committee.

9 From the audit report it is seen that ~~certain~~ points relating to the most

NOTE— Contn. sheet.

GPB—50,000—12-8-10

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13 The points that follow are not of great importance, and they relate to Furniture, Stationery & Acquittance rolls & Service Books.

14. The Stationery Registers are not correctly maintained and the Supdt has made arrangements for more careful scrutiny and the issue of Stationery has to be regulated according to rules.

15 Para 16 (1) The explanation for irregular payment in the instance given in the report is not satisfactory and such irregularities have to be guarded against.

(2) The Service books ought to be correctly maintained and should be up to date.

(5)+(6). It is a point for orders whether affixing of receipt stamps is necessary when payment of two or three items, each less than Rs 20, but the whole amount exceeding Rs 20, is made to one and the same person. The Comptroller states that it is necessary.

(7). Two lists have been given,

NOTE— Contn. sheet.

GPB—50,000—12-8-10

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one in which the pay has been disbursed to other than actual incumbents and the one in which the rolls have not been signed at all. It is stated that the omissions have been since rectified.

17. Such payments are irregular and can only be resorted to after getting the sanction of a responsible officer in the Dept and proper acknowledgments taken therefor. The amounts of leave allowances paid in excess have to be recovered by short drawals as they have been paid against the rules.

18 Para 17. One point has to be considered with regard to the destruction of spoiled papers & stamps. It is stated that there are some sheets of plain General Stamp papers & new 3 pie papers, slightly damaged but in good condition for being

GPB—50,000—12-8-10

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used for printing docket, letter & note forms. The Supdt. is also of the same opinion. There appears to be no objection to the proposal as the old three pie papers are being used for these purposes. The quantity of paper available for this use is as follows:-

Govt Stamps - 5 reams & 47 Sheets in the Stores.
do - 345 Sheets in the manufactory.
new 3 pie paper - 11 reams & 465 Sheets in the Stores.

But care should be taken that the new three pie paper ~~does~~ is not used for any other purpose.

Rules for orders.
Mys. 83
14/6/11
14/6/11

Please put up a draft recording that report with observations as proposed by Mr. Bell.

9. The remarks of the Comptroller against the irregularities pointed out seem to be in point and may be communicated to the Supt. Stamp Manufactory.

10. There are, however, two points calling for notice at the hands of Govt. One is about the security to be furnished by the Stone Kapu. Accg to rules he has to

GPB—50,000—12-8-10

G. R. S. 12]
General and Revenue Secretariat.

R File No. 96 of 19 10

Serial No.

furnish Security - the Retant of Rs 1000 - but actually he has given only Rs 500 - and the Supdt considers that as his appointment is only Sub. pro tem, it would be unfair to ask him to deposit the full amount. The Comptroller on the other hand is of opinion that as valuable papers are left in the custody of the Storekeeper, he should be called upon to furnish the full ~~Security~~ amount of Security -

2 The other point of importance raised by the Comptroller refers to the Custody of the Stock of water-marked paper. He recommends that in the interests of Safety that the Stock may be transferred to the charge of the Supdt of Stamps - an arrangement which was in vogue prior to 1898. This may perhaps ~~be~~ be approved.

Sd

1/7/11.

78:

2nd 7/22 I have noted orders on points raised. The Comptroller's final remarks in other cases ~~should~~ may be also communicated.

NOTE — Contn. sheet.

GPB—50,000—12-8-10

7/7/11

G. R. S. 12]
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23. Putup draft

24. Fwd Draft & bnd. 8/7/10

25 No specific orders appears to have been passed on the suggestion made in the last para of the report about the ~~printing~~ use to be made of the Sport water marked paper & new three pie paper. But as both the Comptroller & the Supdt of the Stamp Manufactory agree in the matter, it is approved in para 5 of the draft done under the general orders of the Councillor.

14/8/10

26 As regards the suggestion contained in para 6 of the report regarding the counting of papers used for ~~the~~ manufacturing stamps ~~does~~ it ~~it~~ is respectfully submitted that when the stock is transferred to the ~~Sup~~ Supdt of Stamps, this office can easily supervise the counting of the papers and examining the contents of the packets. But as ordered by the Councillor this point has been included in the draft to the Commissioner of Stamps.

NOTE— Contn. sheet.

GPB—50,000—12-8-10

G. R. S. 12]
General and Revenue Secretariat.

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Serial No.	
	Sealed for order.
	M 83
	14/7/11
	87-36
	15/7/11
	17
	D S Sue draftg
	21/7/11
2	To the Comptroller Supt. Govt Press. Con of Stamps
	no 7E 394-6 d 394-6 d 28.7.11
	Records with certain observations regarding the maintenance of the several registers & asks that separate order will be passed on the proposals to have the contents of packets of water marked paper counted in the presence of a gazetted officer & to transfer the stock of paper to the charge of the Supt of Stamps
3	To the Con Supt of Stamps
	no 7E 397 d 28.7.11
	Requests him to obtain & submit the opinion of the Supt, Stamp Manufactory, on the proposals referred to above as being reserved for separate order.

NOTE— Contn. sheet.

GPB—50,000—12-8-10

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted.

No. 3064 / O.A.20/Que 2 OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 9th November 1910.

FROM

J. S. CHAKRAVARTI, ESQ., M.A., F.R.A.S., etc,.
Comptroller to the Govt. of
His Highness the Maharaja of Mysore.

To

C.S.Balasundaram Iyer Esq., B.A.,
Secretary to the Government of Mysore,
General and Revenue *Departments*

SIR,

I have the honor to forward herewith for information and orders of Government a copy of the Report embodying the result of audit of accounts of the Stamp Manufactory for the years 1907-08 to 1909-10.

2 The report had, as usual, been sent in the first instance to the Commissioner of Stamps for remarks, if any. The remarks of the Superintendent of the Manufactory received with the Commissioner's No.108 dated 29th September '10 have been noted in the second column of the report against the respective paragraphs. My remarks have also been noted in the third column of the report wherever necessary.

3 In regard to para 8 of the report, I am of opinion that it is not desirable to increase the cost of the Stamp Manufactory by raising the status and pay of the present supervisor. The transfer of the charge of the stock of plain water-marked paper to the charge of the Officer in charge of the State Huzur Treasury is very

....Department.

1910

From

J. S. CHAKRAVARTI, Esq.,
M.A., F.R.A.S., etc.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

... .Esq.,
Secretary to the Govt of Mysore,
Genl & Rev .....*Dept.*

Dated

Despatched 24-11-10

Received

No. 3064 E 2
OAS 20

Subject Matter.

Forwarding Audit
report of the Stamp
manufacturing account
for 1907-8 & 1909-10

GPB—1,000—26-7-08

very desirable in the interest of Government. It is easy to understand that when the charge of the stock of water-marked paper and the charge of the Manufactory which can convert such paper into stamp are separated, an additional element of safety is introduced. The Huzur Treasury should supply papers to the Manufactory daily on requisition and the Manufactory should return the exact number of papers daily or weekly in printed stamp and spoilt papers.

4. An arrangement somewhat like this is said to have been in force prior to 1898 and the change suggested above would seem to meet the requirements of the case.

I have the honor to be,

Sir,

Your most obedient servant,

J S Chakravarthi

Comptroller.

V.U.C

Enclosure this report
Vide page 8 S.R. 96-10 Sl (1)

No 59

Office of the Superintendent of Stamps
in Mysore,
Bangalore, Dated 22nd September '10.

From

T. Chokkanna, Esq., B.A.,
Superintendent of Stamps in Mysore.

To

H.H. Sparkes, Esq.,
Commissioner of Stamps in Mysore,
Bangalore.

Sir,

1 With reference to your No.85 dated 16-9-'10, in respect of the alleged delay in receiving stamps sent to this office from the Stamp Manufactory, I have the honor to state that this office generally receives stamps the very day the Stamp Manufactory offers to delivers them. Sometimes, a postponement of this work to the next most convenient day is proposed by this office when Press-work of an urgent nature is on hand, or if the Stamp Manufactory sends word of such deliveries late in the day (i.e.) after the Presses in this office are fully started for the day's work.

2 The counting out of the stamps so forwarded from the Manufactory takes place in the Treasurer's room, and when this room is otherwise taken up by the Treasury work in the shape of receipt or despatch of large remittances, the delivery has also to be unavoidably postponed for a day or two.

3 At this distance of time, it is not possible to explain to which of the above causes the delay pointed out in the extract under reference is attributable.

4 While on this subject I wish to bring to your notice the fact that, in addition to the disadvantage of an inadequate establishment, which has been so frequently and strongly ... brought to the notice of Government by this office from time to time,

time, we are faced with the difficulty of insufficient accommodation as well.

5 For want of space in the room allotted for the Stamp Superintendent's Office, the work of examining the Stamps, received from the Stamp Manufactory, is conducted in the Treasurer's room which, on account of the insufficient light there, renders the inscriptions on the adhesive labels - especially the Court-Fees - difficult to distinguish.

6 A better lighted room affording sitting accommodation for this office as well as spare space for counting and examining the stamps, received from the Manufactory, will certainly tend to make this work more satisfactory and avoid all chances or errors creeping in.

I have &c.,

Sd. T. Chokkanna,

Superintendent of Stamps in Mysore.

" Copy "

Sd. H.H. Sparkes,

Commissioner of Stamps.

" Copy "

Officer in charge of the outside Audit Departments

3. There is a charge of one anna under office expenses on 10th June 1909 on account of a receipt stamp purchased. The circumstances in which the stamp was required by the Stamp Manufactory are not explained by the Office.

4. Payments on account of special inks and watermarked paper are made through the Comptroller but the charges are entered in a separate page of the Contingent Register. There is room in the Register to show these also in the same page in which the other charges incurred by the Superintendent himself are shown, and it is desirable that they should be so shown so that the whole of the charges incurred may be exhibited on the same Specimen page and the watching of the total expenditure with reference to the total grant may be rendered easy.

3. The charge of one anna is for buying a receipt Stamp for affixing to a bill of Messrs Barton Sons & Co, which instead of being recovered from them was by mistake debited to Contingencies, and this has been recovered and credited to Govt by short drawal in the Contingent bill for July '10. This was explained to the auditor.

noted

4. This objection was not taken in the previous audit by the then auditor and the usual procedure was followed. From the current year as per instructions of the auditor, charges are entered on the same page in which the Contingent charges are noted.

This is no objection. The suggestion was made with a view to bring in the whole of the Charges in one opening. The Superintendent has agreed to adopt it.

Report on the result of the Test Audit of the Accounts of the Stamp Manufactory for the years 1907-08, 1908-09 and 1909-10.

	Remarks of the Superintendent, Stamp Manufactory	Comptroller's Remarks.
/ The audit was commenced on the 5th and completed on the 25th July 1910.		
2 The Contingent Register has been posted upto date, but some of the reappropriations made are not correctly noted in the Register, nor the excess expenditure over grants covered by Reappropriations in all cases. The charges incurred are not always correctly classified, and the following are some of the instances.	Instructions re reappropriations are now correctly noted as pointed out by the Auditor.	

	Large. --	R. a.p.			
(a) 1-7-[illegible]7	Rubber Stamp.	2- 0-0	Special articles for the preparation of Stamps	Office Expense.	(a). This is classified correctly, as the rubber Stamp is used for Cancelled damage Stamps in the manufactory and matches are used in burning proofs.
[illegible]-1-08	Matches ---	0- 0-6			
24-3-08	Lantern	1-8-0	Office Expense	Purchase of furniture.	
30-3-08	Laterman's wages	1- 0-0	Cleaning Charges.	Office Expense.	
2.-4-08	three locks	7- 8-0	Special rticles for stamps ...	Purchase of furniture.	
8- 5-08	~~25&0&0~~ Purchase of Furniture	25-0-0	Repair of Furniture		
(b) do	Key ring.	0- 0-9	Special articles for preparation of stamps	Office Expense.	(b) Key ring is used for the keys in manufacturing and Sealing wax for Sealing Stamp packets. Hence they are correctly classified.
4- 6-08	Sealing Wax.	1- 9-0			
[illegible]-6-08	Iron handles for Stamp Machine	3- 0-0	do	Repairs to Machine.	
do	Shelf	4- 0-0		Purchase of furniture.	
do	Two stools.	6- 0-0	Cleaning Charges		
do	Dealwood boxes.	8- 0-0	Tour Charges		
5- 2-08	Broom stick.	0- 2-0	Special articles. for manufacture of Stamps ..		
(c) do	Sealing Wax	1- 9-0		Office Expense.	(c) - do - do - do
(d) 10-[illegible]-08	Repairing Machine	0- 6-0	do	Repairs to Machine.	There is no separate item for repairs to machine. Hence it is classified under Special articles for manufacture of Stamps.
15-[illegible]-08	Spanner.	5- 0-0	do	Purchase of Tools.	
[illegible]- 7-09	Stitching Charges for covers to Machines	0- ~~4-0~~ 4-0	do	Repairs to machine.	
4- 8-09	Matches.	0- 1-6	do	Office expense.	
9- 9-09	Date mats.	1= 8=0.	do	Purchase of furniture.	
16-11-09	Iron tray.	0-12-0.	do	Repairs to machine.	
28-4-10	Cloth for covering the machines	6- 0-0	do	Purchase of Tools.	
do	Tools	3-14-0	do	do	
9-5-10	Magnifier	2-12-0.	do	do of furniture.	
28-6-10	7 Padlocks	12-4-0	do	do	
do	two tin trays and one lamp	1-12-0	do		

(d) All these items of expenditure are incurred for manufactory purposes Hence debited under Special articles for manufacture of Stamps.

The Classification made is wrong. The only items that Could be debited to "Special articles for manufacture of Stamps" are the following:-

Varnish.
Turpentine.
Gum.
Spirits.
Cotton waste.
Colors
Cocoanut oil.

Such articles as Iron trays, Padlocks, Rings, Tools, magnifier &c Should be debited to a separate head "Purchase of Tools". The other items are all debitable to ordinary Contingencies.

5 The entries in the Contingent Register in regard to the charges for special inks and water mark papers are not attested by the Superintendent and there are also unattested corrections both in ink and in pencil.

Payments made for the inks and papers are by audited bills and by direct payment in the Comptroller's office. The Charges noted in the Register being for the Office information it was not initialled.

All entries in the Contingent Register ought to be attested by the Gazetted Officer in Charge.

S.

Store Branch.

6 The Government Order of 1898 requires that the Store-Keeper should ~~permit~~ furnish security to the extent of Rs.1000/- but the present Store-Keeper who was appointed Sub-pro-tem in January 1909 has, it is stated, not furnished any security. This is an omission which requires to be supplied at once.

P 2829-30/5K6 115-08 - 294/1/09.

Under G. O. the post of Store Keeper Could not be permanently filled and the present Store Keeper being Sub-protem the Security in justice to him, Could not be demanded. Hence all the keys which were with the late Store-keeper are locked up in the Iron Safe.

The Store keeper is entrusted with valuable papers and as such it is desirable that the prequisite Security should be taken from him. orders of Government awaited.

This may be ordered accdly.

6 (a) There were no purchases of plain paper for Receipt and Court Fee Stamps during the three years the accounts of which were audited.

Plain paper for General Stamps.

Invoice dated 18th July 1908.

7. The number of packets invoiced was 250, and each of these was said to contain 500 sheets or flats; but in actual counting there were 39 sheets found in excess. The reason for this difference is said to be that each packet is weighed by the

Even when Counting absolute accuracy Could not be guaranteed. Human frailty enters into every thing-Even the Counting of 500 Sheets of paper-especially when Coolies are paid by piece work.

Manufactory is opposed to that prescribed in para 5 of Government Order No.6577-80/Mis.1459 dated 25th November 1898, which requires that the contents of cases containing water marked paper should be examined and counted in the presence of the Officer in charge of the Stamp Manufactory and after classification and assortment, the papers shall be brought to account, duly sealed in the presence of the Officer in charge, and placed in proper almirahs secured in a strong room under the Joint-lock and key of himself and of the Store-keeper.

These necessary safeguards contemplated in the above Government Order are thus now completely absent.

In a previous report of mine forwarded with No. 5220/C.A.D.47 dated 22nd March 1907, I had stated ~~that in these circumstances~~ in regard to this procedure that "it was a question for the consideration of Government whether it would not be to the interests of the Public Service to place the stock (or store) branch under the control of the Superintendent of Stamps, as was the case prior to 1898 the issues to the Manufactory

to this also.

Though not in the form prescribed in the Govt: order quoted, due precautions are taken and the store-room almirahs and other racks are duly locked and sealed to my entire satisfaction.

The Rules framed by Government were with a view to safeguard the interests of Government.

I am of the same opinion even now. I may add that General stamps and court fee stamps of above the value of Rs.5/- are practically valueless until counter stamped by the Superintendent of Stamps. If the proposals to keep unstamped plain papers under the custody of the Superintendent of Stamps is adopted, I think this will give facility for fraud, as stamped papers possess the face value as soon as they are counterstamped there, and it would be possible to counter stamp a plain sheet, and issue it to [redacted]

The Superintendent himself says that the work in the Press does not allow him to go to the manufactory more than twice a day and for the purpose mentioned. The counting of the water marked papers, their issue to the manufactory and the stamping are all thus left to the Supervison. It is for Government to decide whether this is a desirable arrangement.

Supdt's opinion as to why ~~he~~ or his Asstt should not do this work.

manufacturing firm and the correct weight noted on both the packet and the Invoice. Though the number of flats are also noted on the invoice this number often varies according as the flats manufactured are thick or thin.

Invoice dated 31st March 1909.

8- Quantity invoiced was 419 Reams and 13 Quires.

In this case, the counting commenced on the 6th November 1909 and completed on the 8th of March 1910. The result of the counting was that 142 sheets were found less. The entry in the Register noting this result is not initialled by the Superintendent.

Though the counting was completed on 8th March, the sorting of damaged sheets was not completed till the time of audit. It was then examined and thereafter initialled.

Invoice dated 31st March 1910.

Invoiced quantity 630 Reams of 500 sheets each.

These packets are being examined since 29th June 1910, and upto date about 54 Reams have been counted and brought to stock.

The counting is done in the presence of the Supervisor, which fact has already been brought to the notice of Government

7 The Government order of 25th November 1898 quoted in para 10 of the report requires that the counting should be done in the presence of the Gazetted Officer in charge.

I am informed by the Supervisor and the Accountant of the Manufactory that the Superintendent comes to the Manufactory daily twice once in the morning to hand over the keys of the Stores, &c., to the Supervisor to enable him to take the papers and

dies required for the manufacture of stamps during the day and again in the evening to take back the keys, and that since he cannot remain in the manufactory for ~~anything~~ any length of time, the counting of the papers is also done during his absence, but that the Superintendent initials Registers sometime after the entries are made.

Thus the Supervisor is virtually in charge of the manufactory. He has got the keys of the Store-room during the whole of each day, gets the papers counted and the result noted in the Registers, and issues the papers required for the manufacture of stamps.

9. The Tell Tale attached to the machine is said to be out of order. The Superintendent told me that it was useless for the purpose intended, since by a slight manupilation it could be prevented from recording the number of sheets stamped. The Committee appointed by Government in connection with the fall in Stamp Revenue have it appears recommended the purchase of a new machine with a good Tell-Tale.

10. The procedure at present obtaining in the

The Rules for the conduct of the factory were framed when the ~~Mana~~factory was under a whole time officer and were not altered when I was appointed Ex-Officio Superintendent. The Statement as to my attending the manufactory generally twice a day is quite correct and my duties at the Press render it impossible for me to spend more time in the manufactory. Proposals were sent up to enhance the status of the Supervisor to suit these circumstances. This is now before Government.

The principle upon which the machine is constructed renders a Tell Tale useless even were it ever so good a one. It would be just as useless to put a tell tale on the Press which prints the adhesive stamps. A check is equally necessary in both cases.

My reply to para 8 holds good

It is desirable in the interest of the manufactory to transfer the stock of water marked paper to the charge of the Superintendent of Stamps. This arrangement was in force previous to November 1898.

It is not desirable in the existing state of the finances of the State to increase the Budget. The reversion to the old system would seem to meet the case.

The Supt may be asked to state why this arrangement should not be ordered

H

being made on the requisition of the Supervisor passed by the Officer in charge".

The Superintendent differed from the above view, and said that since he issues to the Supervisor the dies and papers for printing, which have already been counted, there is no necessity for altering the present arrangement. He even went so far as to say that the suggestion made above reflected somewhat on the Supervisor and without any grounds. The Government Order thereon was that the question of the transfer of the custody of the stock of and the issue of water marked paper to the Superintendent of Stamps was reserved for separate consideration (Vide para 5 of Government Order No. Fl.7816-7/S.R.113-06-2 dated the 17th April 1907). But no orders have yet been passed in the matter.

The Superintendent with whom I had a talk about this matter says that he quite agrees with me in my remarks and that so long as the present arrangement continues, the requisite safeguards contemplated by Government in their order of 1898 must be found wanting.

manufactory to be printed in the usual way, when it would be at once available for sale. At present the stamps are not complete when issued from the manufactory. The present method affords a safe-guard which it is well to continue. I agreed that the safeguard contemplated in Government order of 1898 was found wanting but under the altered circumstances viz the abolition of the whole time officer, if my suggestion to para 8 be carried out there will be nothing wanting.

The manufactory ought not to stamp such counter-stamped papers.

Receipt Stamps are. Conveyance labels & Seal Stamps upto Rs 6/- valued. The reversion to the old arrangement suggested in the audit report seems to me to be imminently necessary.

Manufacturing Branch. ~~General Stamp Paper.~~
General Stamp Paper.

11 - (1) The receipts shown in the Stock Register of this Branch of General Stamp paper were checked with the issues shown in the Stock Register of the Store Branch, and also the totals. The entries of manufactured stamps were then traced into the progress and Indent Registers and also the damaged stamp Register. The issues of stamp papers supplied to the Stamp Superintendent's Office were checked with the Indent Register and the Invoice Register of acknowledgments. The result in all these cases was correct.

(2) On the 8th of November 1909 2 General Stamp flats, each containing 3 stamp papers of 100rupees each, were manufactured. Against these there is a remark in the Register that they were cancelled and sent to Mr. Wotherell the same day in compliance with his D.O. of 6th November 1909 to the Commissioner of stamps for the inspection of the Committee. On 20th February 1909, 6 rolls of 8 annas stamped paper were also sent to the Commissioner of Stamps evidently for the same purpose.

10(a) Since 1909-10 the papers counted are brought into the Stock Register once a ~~week~~ week instead of daily as in previous years. There is no explanation for this departure from previous practice. The posting of the Stock Register daily is very desirable.

The result of the counting is at present noted in a manuscript book called the Counter's Book. It gives most of the headings given in the Invoice Book and in addition the following:-

1. Difference of paper found in excess ~~in~~ in counting.
2. Difference of paper found less in counting.
3. Counted by
4. Checked by

This book is no doubt an improvement, but it is not one recognised by Government in their order of 1898 (?) in which the books required to be maintained are ~~prescribed~~ prescribed. The additional columns mentioned above which seem necessary may I think be inserted in the Invoice Book and this unauthorised ~~boo~~ book dispensed with.

8 The entries from the Invoices were traced into the Invoice Register, and thence into the Stock and

For the sake of convenience this is being done, and if the old procedure is continued the Invoice Register will be practically useless. The Invoice book was found wanting in certain respects - hence the counting Register was introduced and this Register is initialled by me daily to enable me to check the details, so I would recommend the retention of this book and doing away with the Invoice Register which is simply a medium between this and the Stock Register.

It was for this reason that the insertion of the additional columns was recommended in the Audit Report. The Invoice Register cannot be dispensed with as all the information contained in it are not given in the Counter's Book.

Damage Registers and found correct. The totals of the Stock Register were checked up to end of June 1910 and also found correct. So also the totals of the Register of damaged papers.

The damaged papers found while counting have been erroneously brought into the Stock Register and thence transferred to the Damaged Paper Register instead of being brought on the Damaged Paper Register direct from the Invoice book.

21st September 1908	48	sheets
23rd September 1908	4	,,
17th March 1910	123	,,

There are no rules for the periodical verification of papers in stock evidently because, these were required by the Rules to be kept in sealed packets in a safe room or in almirahs under the joint lock and key of the Superintendent and of the Store-keeper; but the conditions are now otherwise. It is therefore a question whether so long as the present conditions continue a periodical examination say half yearly of a few packets by an independent officer unconnected with the Manufactory is ~~~~ not desirable.

There is a column in the Stock Register for damaged papers as well as for good papers. It is but right that both should be brought into the Stock and then the damaged papers noted in the Damage Register.

I welcome the suggestion of an independent officer periodically examining the stock; but the rule is rigidly followed of sealing all the counted packets and locking them in Almirahs in a safe room the door of which is also locked and sealed and the keys deposited in the iron safe. The Comptroller saw this during his recent inspection of the Stamp Manufactory.

Papers found damaged at the time of counting should at once be brought on the Damaged paper Register and there is no object in bringing such papers on the Stock Register and then transferring them to the Damaged Paper Register. The column for Damaged Paper provided for in the Stock Register is intended for showing only such papers as were good when brought on the Stock Register and got damaged subsequently for some cause or other. Vide Government order No. 7L 798-93-96-3 dated 8th August 1904.

Orders of Government are awaited in the matter. Such verification is I think very desirable.

The Comptroller may be asked to do this himself or by an assistant. Hm

(3) The following omissions were observed in columns 7 and 8 of the Indent Register, but they were got supplied at the time of audit:-

General Stamps.

Dated of handing over to the Superintendent	Value of each Stamp.	Number of sheets.
18th December 1909	3 0 0	500
23rd do.	3 0 0	2000
22nd do.	6 0 0	300
,, do.	7 8 0	60
23rd do.	7 0 0	100
23rd do.	8 0 0	100
22nd February 1910	9 0 0	13

Court Fee Stamps.

22nd December 1909	0 6 0	200
do.	0 4 0	1000

This was omitted by oversight as the Accountant was new to the work.

Evidently the accounts prepared are not checked by anyone.

Court Fee Stamps.

(20) There was no purchase of plain paper during the period the accounts of which are under audit, the previous supply on hand having been considered sufficient to last for some years.

There is only one year's supply in stock, and a fresh supply will be ordered in December. The auditor's remark is true only as regards receipt stamp paper.

In both the cases, because there was no purchase of plain paper for court fee stamps also during the period.

Court fee Stamps.

Value.	Date of Manufacture.	Date of Delivery
~~Value.~~		
12 annas	27-7-07 to 3-8-07	15-8-07
1 Rupee	16-9-07 to 3-10-07	11-10-07
8 "	28-4-08 to 27-5-08	12- 6-08
12 "	5-1-10 to 8-2-10	10- 2-10

Receipt Stamp paper.

There was no purchase of plain paper during the period of audit.

The issues were traced from the Store Stock Register into the Manufactory Stock Register and thence the number printed into the Progress Register and the acknowledgment book. The entries are all correct.

3 Pies papers.

The old supply having been found unsuited the new supply which was obtained as under, from Messrs. John Dickinson & Co., is being issued from March 1909 under Government Order No.2798-S.R.36-08 dated 23rd December 1908.

Invoice date.	Quantity.	Amount.
(1) December'08	1600 Reams	Rs.3,208 5 4

Copy of the explanation furnished by the Superintendent of Stamps is enclosed for information.

~~Noted~~ no special order necessary

(2) The issues from the Store Stock Register were traced into the manufacturing branch Stock Register, and the stamps were then traced into the Indent Register, and thence into the Invoice Register containing the acknowledgments of the Superintendent of Stamps. The totals and the balances in all the above were also checked. The result was correct.

(3) The following differences were however observed in the quantity of plain paper issued by the Store Branch and that acknowledged in the Register by the Manufacturing Branch. No steps have till now been apparently taken to correct the error.

Date of issue.	Quantity issued by the Store Branch.	Quantity brought to stock in Manufacturing Branch.	Quantity noted in the ~~Account~~ a acknowledgment Register.
4th May 1909	508	508	500
7th February 1910	502	502	500

(4) Government have in their Order No. Fl.3611/S.R. 144-09-2 dated 29th January 1910 ordered that the stamps impressed on cheques, court fee labels, and other adhesive stamps intended for use in the Civil and Military Station, Bangalore, shall have the

Vide Govt. Lr. and this connection.

There is no error here and this is confirmed by the concluding sentence of para 11(3) when the auditor says the result was correct. The auditor did not evidently understand the explanation given at the time of the audit. There is no account Register. There is a Register for noting daily noting of stamp papers on the 4th May 1909. 508 sheets were issued and 108 sheets were printed on that day of which 8 sheets having been found damaged, were transferred to the "damaged" Register and 100 sheets were taken to the Indent Register. There being 2 columns for good stamped sheets and stamps "damaged

The Register mentioned should have been "acknowledgment" Register which was wrongly copied in the pair as "Account" Register.

But the acknowledgment furnished to the Store branch should have been for the full nos. received.

words "Civil and Military Station" overprinted before they are supplied to the Hon'ble the Resident's Treasury, Bangalore.

The following stamps were so surcharged and issued:-

Value.		number of labels.
1	anna ...	4500.
4	annas ...	450.
6	,, ...	360.
8	,, ...	5040.
12	,, ...	630.
1	Rupee ...	2070.
2	Rupees ...	450.
3	,, ...	162.
4	,, ...	54.
6	,, ...	72.

13788 or 766 sheets

(5) Government Order No. Fl.3720-3 dated 29th January 1908 requires that stamps should be taken delivery of once a week; but in the following cases there have been delays:

in the Register of Water marked papers of the Manufacturing Branch. This may be explained personally, if required.

The explanation for this will have to be obtained from the Superintendent of Stamps, as enquiries are daily made by the Factory for taking delivery of Stamps.

(2) December'08 280 do Rs. 561 7 4
Less damaged
2 - 4 0 2 557 7 2

(3) June 1909 2069 do- 4148 12 5

Old paper.

(6) The stock of this paper on 15th September 1908 was 7390 Reams and 356 sheets. Subsequently 1027 Reams and 357 sheets were returned by Districts in April, May and June 1909, so that the total quantity of old paper on hand at end of June 1909 was 8418 Reams and 713 sheets. The quantity reported to the Commissioner as being on hand was only 8418-233 or 356 sheets less than the actuals. These 356 sheets which were received from Shimoga on 22nd June 1909 appear to have not been taken into account in report-ing the quantity to the Commissioner.

Of the above stock it is said that 6300 Reams have been sent to the Superintendent of Printing for use in printing cheque books &c as ordered in Govern-ment No.Fl.5309-14/S.R.216-05-22 dated 18th April 1908, but this issue is omitted to be noted in the Stock Register.

* Subd in audits connection.

being printed sheets received from the District this was treated as damaged and the accounts having been sent to the Commissioner of Stamps prior to receiving these ac-counts for this omission.

The papers being those recalled they should have been noted in the accounts when they were got back.

Only 1300 Reams were utilised by the Superintendent of Print-ing and 5000 Reams are stocked in the Stationery Depot for want of space in the manu-factory. There is a separate Register of issue for this paper as ordered by the Stamp Com-missioner. Hence omission in the stock ~~book~~ Register paper having lost its value.

The argument is not under-stood. Since a stock Register is maintained all issues made should be noted in this Register and the quantity of stock reduced by such issues.

Register of Furniture &c.

14. The purchases made in 1907-08, 1908-09 and 1909-10 had not been noted in the above, but were caused to be now noted.

Stationery Accounts.

15. These Registers are not correctly maintained. The Stock Register is no doubt initialled by the Superintendent but evidently the issues are not regu-lated according to the Stationery Rules, nor the postings checked with the Issue Register. Overland papers and covers are freely issued to the Manufactur-ing Branch. Two sheets of blotting paper are often issued to each official in the same month.

I am sorry that the stationery registers were not properly maintained as the officials were new to the work, owing to the recent retirement of the late storekeeper. The officials have been warned to be more careful and since only stock were taken and new registers were opened which are being personally checked by me and the Supervisor also being asked to pay particular attention to the proper issue of stationery.

The following are some of the irregular issues and differences between the issue and Stock Registers noticed in the course of the audit.

Overland paper.

March 1908	To the Manufacturing Branch	10 sheets.
May ,,	do.	6 sheets.

New Paper.

(7) Of the 2 supplies received in December '08 and June '09 the result of the counting of the first supply, as recorded in the Invoice Register, was that there were 3 Reams and 301 sheets of ~~paper~~ paper in excess of which 173 were damaged sheets. In the 2nd supply there were 304 sheets short. The cause of this differences is probably due as stated in the case of the General Stamp Paper to the supply having been got by weighment.

Of the new 3 pie paper received 11 Reams and 465 sheets are damaged by white ants and the damamge is reported to have occurred in the Manufactory.

In the following cases there are no acknowledgments for the issues made.

12-1-09 Reams 35 to the Treasury Officer, Tumkur,
1-6-10 ,, 60 to the do. Hassan.

The office is unable to explain the omission. The acknowledgments of the parties have now to be obtained and filed.

the damage occurred owing to the delay in sanctioning the alterations required for equilibrating the store-room.

Acknowledgments received from Tumkur was misplaced during the alterations in the Manufactory. Duplicate acknowledgment has since been received and filed and the acknowledgment from Hassan has since been received. noted.

Register of private documents &c stamped.

13. ~~The~~ 3 separate Registers are maintained for noting the private documents received for being

out of the 2 registers maintained in the stock + Manufacturing branches, one is subsidiary

the existing procedure is that prescribed in paras 7 + 17 of Govt order No 6577-80 of 25th November 1898

impressed with stamps.-one in the Store Branch, and one Manufacturing Branch of the Manufactory, and the third in the office of the Superintendent of Stamps. In comparing the entries in these three Registers, the following differences were found:-

Hence such confusion. It is sufficient that the Manufacturing branch register is maintained as acknowledgments are obtained in that register from the Superintendent of Stamps.

Year.	No.	Description.	Stamp Superintendent's	Store Branch.	Manufacturing Branch.
1907-08	70	Draft forms of 1 anna	1250	250	250
	222	Agreements 3 annas	2	1	1
1908-09	29	Bills	2 at 4 annas	2 at 2 annas	2 at 2 annas
	178	Agreements	1 at 1-8-0	1 at 8/annas	1 at 1-8-0
1909-10	71	Draft forms	200 @ 4 annas	,,	200 @ 4 annas
	72	do.	600 @ 1 anna	600 @ 40 ,,	600 @ 1anna
	125	Bill of Exchange	3 @ 10 ,,	1 @ 10 ,,	3 @ 10 ,
	235	Agreement	1 @ Re.1	,,	1 @ 1 Re
	264	Power of Attorney	2 @ " 1	1 @ 1 Re.	2 @ 1 Re

Necessary corrections were caused to be made in the Registers concerned.

The undermentioned issues of stamps had not been acknowledged by the Superintendent of Stamps but only by the Supervisor. The omission has now been supplied.

1909-10.

No. 50 Cheque forms 700
154 do. 1250.

Month.	Articles.	Details in Issue Register.	Total in Issue Register.	Issues shown in Stock Register.
May 1908	Quills	..	8	8
December "	Blotting paper.	..	12	12
May 1909	Black Lead pencil	.9	...	9
March ,,	Note paper	12 sheets	...	..
December '07	Badami paper	..	...	8 sheets
	D.O. Covers	..	16	6
January '08	Blotting paper	..	6 sheets	0
	Badami ,,	..	...	10 sheets
May '08	Brown Cartridge	.1 ~~quuire~~	1 quire	1 Ream
	Candles	..	2	0
July '08	Thread colored	..	3	0
	Sealing wax	.2	2	0
	Quills	..	0	4
August '08	Blotting paper	..	6 sheets	..
	Brown Cartridge	..	3 Quires	..
	Nibs	..	24	..
	Knives	..	7	..
October '08	do.	..	2	8
[illegible]	[illegible]	..	02	4
[illegible]	[illegible]	..		

Months	Description of articles.	As per Issue Register.	As per Stock Register.
September '08	Ruler	0 Skeins	1
November '08	Twine	22 ~~skins~~	12 ~~skins~~ Skeins
December '08	Badami	1 quire	6 quires
	B,Cartridge	4 quires	0
May '09	Blank Book	0	1 (3 Qr)
	do.	0	1 (2 Qr)
March 1910	do.	1 (2 Qr.)	0
	Nibs	40	0
	Lead Pencils	2	0
	Colored ,,	2	2
May ,,	Foolscap 8 lbs.	1½ quires	0

The following irregularities were noticed in the Service books:—

Name and Designation.	Particulars.	Error or omission noticed in the entires made in Service Books.
Ranganaikalu, Mutchi on Rs12/,	Appointed temporary counter on 15/- from 1st February 1910 to 30th June 1910.	Period noted in the service Book is from 1st February 1910 to 1st May 1910.
Mannaji Baller on Rs.10/-	Appointed Sub-pro-tem Mutchi on 12/- from 1st February 1910 to 30th June 1910.	Period noted in the service book is from 1st May 1910 to 30th June '10.
Shaik Mahomed Accountant on Rs.20/	Appointend to act on 25/, from 19th August 1907 to 8th October 1907.	This has not been noted in the service book.
Ramashesha Iyer Accountant on 25/-	Appointed to act as store-Keeper on 30/- from 1st March 1908	do.
Shaik Mahmmed Accountant on Rs.20/	do. accountant on Rs. 25/-	do.
Narsiengar Counter on Rs.15/-	Granted 2 months' privilege leave 4 months' leave on half pay. Evidently leave on private affairs from 6th June 1908 to 5th December 1908.	The date erroneously noted in the Service book is from 6th June 1908 to 6th December 1908. These have since been rectified.

Sivaji, Peon Rs.6/-

(3) He was entertained on 1st December 1909 and there is no Service Book for him. It is said that this man was in the Government Press previously and that he was transferred from there to the Manufactory. His Service Book was called for in time, but the Press [illegible] July 1910 [illegible] that the book was under

Difference in the Stock Registers.

Date.	Article.	Balance as per Stock Register.	Correct balance as ought to be.
1st October '07	Foolscap 8lbs	11 quires	1 Ream 11 quires
1st May '08	do. 10 lbs	0	6 ,,
	Demy	1 quire 17 sheets	17 sheets.
1st October '08	Overland Covers	50	90
1st June '09	nibs	142	192
1st July '09	Blotting paper	1 quire 11 sheets	11 sheets
1st November '09	Foolscap M.M 15 lbs.	1 Ream	1 Ream 8 quires
	Badami	2 ,,	2 Reams 8 quires

Service labels account.

16. This has been properly kept. On 7th October 1909 a six pies stamp was borrowed from the Stamp Superintendent's Office, and the same was returned on the 9th Idem. But in doing so two stamps - oneof 6 pies and another of one anna were returned evidently by mistake. The stamp returned in excess was caused to be now recovered and credited in the Stamp Account on 16th July 1910.

Acquittance Rolls and Service Books &c.

(1) Ismail beig a perforator on Rs.15/- was retired from the service with effect from the 1st December'09 and one Kanniah was appointed in his place on probation for 6 months. An office note has been made in the order book that Kanniah was to get only Rs.12/- and the balance viz., Rs.3/- be given to Sivaji a peon on Rs.6/- Evidently giving the latter Rs.6+3 or 9 in all against the sanction of only Rs.6/,. In the Acquittance Roll, however the full amount is shown against Kanniah and his receipt obtained for the same, ~~the Superintendent~~ The Supervisor whom I questioned in the matter says that though the pay bills a d Acquittance Rolls show the sanctioned pay for these two men viz.. Rs.15 & 6, the actual payments are 12 & 9 respectively. This division and distribution of the sanctioned scale of pay is continued even now.

There are two irregularities in this case. The first is the breaking up of the scale of pay against Code Rules without the orders of Government and the second is that the Acquittance Rolls showing two men are not for the actual amounts paid to them

this was a personal arrangement made between Kanniah & Shivaji as when the pay was distributed, full amount was paid to Kanniah and his receipt obtained and he paying Rs 3/- to Shivaji for learning the work and helping him in Verbanating. this arrangement was noted in the order book simply to confirm their contract. that office note has since been cancelled - such being the case, there was no actual breaking up of the scale.

preparation, and when it was received it had to be returned because it was still incomplete. It is remarkable that the Press should not have prepared the Man's Service Book till after 6 months of his transfer to the Manufactory.

(4) Ramashesha Iyer, Accountant on Rs.25/-

He was granted one month's privilege leave from 19th August 1907 and the leave was extended by 15 days. He returned to duty on 9th October 1907. So his total absence on privilege leave was 1 month and 20 days, as noted in the margin.

19-8-07 to 18-9-07 1 month
19-9-07 to 30-9-07 12 days
1-10-07 to 8-10-07 8 days

1 month and 20 days.

But the order sanctioning the leave is only 1 month and 15 days, while the entry in the Service Book is 1 month and 18 days. Both these are wrong and require to be corrected.

(5) Receipt stamps have not been affixed to the Acquittance Rolls in the following instances though the amount of pay disbursed exceeded Rs.20/-. The Supervisor was not aware that there has been such an omission. The omission

this has been rectified.

stamps have since been affixed by the parties concerned - Stock branch and the Manufacturing branch being distinct from each other, separate signatures have been obtained for separate payments made in the two branches. Hence stamps were thought unnecessary. This question being of a general nature, Government may be addressed separately.

since the payments of both the

since the payment is made to the same

28

Month.	Name.		Pay.			Remarks as to by whom signed in Acquittance Roll.
May'08 -	Manjeah ag: Inkman Rs		4	1	1	= Kunniah.
"	Abdul Rahim: Peon		6	0	0	= —do—
June 1908	Abdul Kanimon, Acting, Perforator,	Rs.	7	8	0	= Mannaji Rao,
July ,,	Peon, Abdul Rahim,		7	0	0	= Shaik Mahomed,
September'08	,, do.		7	0	0	Kanniah Naidu.
	Sweeper, Venkatappa		6	0	0	do.
October '08	Peon Abdul Rahim, Jamine		7	0	0	Mannaji Rao
	Rangaswamiengar Travelling		1	0	0	Manjier
	Mannaji allowance		1	0	0	do.
	Mariappa ... —do—		1	0	0	Shaik Mahomed
&c.	&c.	&c.	&c.			&c.

List 2.

Showing disbursement of salary without proper quittance.

November 1907	Chowmalla Iyen	6	0	0	Roll not signed.
April 1909	Mannaji Baller	10	0	0	Roll not signed
	Kanmaih Naidu, Binder	12	0	0	do.
June 1909	Manjier Travelling allowance	1	0	0	do.
	Abdul Rahim —do—	1	0	0	do.
	Mayanna ...—do—	1	0	0	do.
October ,,	Manmaiji Rao, Inkman	8	0	0	do.
January '10.	Lakshiminaranappa Peon	1	2	1	do.
February'10	Balavantha Rao, Pressman	15	0	0	do.
Lakshiminaranappa	, Inkman	8	0	0	do.
	Manikam, Wheeler.	8	0	0	do.
February 1910	Abdul Rahim Peon.	7	0	0	do
	Manjier ,,	6	0	0	do.
March ,,	Nagoji Rao, Acting Baller	10	0	0	do.
	Manikam, Wheeler.	8	0	0	do.
	Venkata Rao, Ag.Counter.	1	15	0	do.
	Abdul Rahim Peon	7	0	0	do.
	Manjier, ,,	6	0	0	do.
April 1910.	Balavantha Rao.	15	0	0	do.
	Peon, Manjier	7	0	0	do.
May ,,	Abdul Rahim, Inkman	8	0	0	do.
	Manjier, Peon.	7	0	0	do.

has now to be supplied.

b) Shaik Mahomed, Accountant,

August 1907	11	9	10
	+10	7	9
	22	1	7
October "	14	13	5
	+ 6	7	3
	21	4	8

It is observed from the Monthly Acquittance Rolls that pay is often disbursed not on the personal receipts of the actual incumbents of appointments but on the receipt of somebody else. It is also found that in many cases the pay disbursed has not been duly acknowledged.

c) Two lists- one showing some of the instances where pay has been disbursed to other than the actual incumbents and another showing the instances where the rolls have not been signed at all have been appended hereto. It is asserted that payments to the extent of the amounts entered in the Acquittance Rolls have been made to the parties concerned, but that their signatures were not taken by oversight.

as to the correct procedure to be adopted.

this has since been established.

person at one and the same time, stamps are necessary for payments in excess of Rs 20/-

These omissions have ~~not~~ now to be supplied.

List I.

Showing disbursement of salary to others than actual incumbents.

Month.	Name.	Pay	Remarks as to by whom signed in Acquittance Roll.
July 1907	Subba ...	Rs. 6 0 0	Mannaji Rao.
	Ranga ...	6 0 0	do.
August ,,	Ismail Beig, Perforater on leave on ½ pay	7 8 0	Shaik Mahomed, accountant.
	Abdul Rahmon acting.	4 5 8	do.
	Peon Ranga ...	2 15 0)	
		3 7 9)	Shaik Mahomed
September'07	Mannaji Baller ...	10 0 0	Shaik Mahomed, accountant.
	Ismail Beig on leave	7 8 0	Abdul Rahimon
	Ranga Peon ...	7 0 0 }	Shaik Mahomed
	Ranga Peon ...	1 12 11) }	
		4 7 3) }	Shaik Mahomed
	Seetharam, Peon. .	1 8 9	Roll not signed
November'07	Mannaji Baller...	9 3 2	Shaik Mahomed
	~~Chowriappa, Peon~~	~~6 0 0~~	~~Roll not signed~~
	Ranga, Peon ...	6 0 0	Shaik Mahomed
December'07	Mannaji Baller...	10 0 0	Shaik Mahmoed
	Rangaswamy Iyengar, Peon	7 0 0	do.
	Ranga, Peon ...	6 0 0	do.
January'08	Mannaji ...	1 9 10)	
		6 11 4)	Abdul Rahimon
	Rangaswamy Iyengar, Peon	6 2 7	do.
February	Mannaji, Inkman	8 0 0	Kaniah Naidu
	Abdul Rahimon, Peon	7 0 0	Roll not signed. There is a requisition to hand over pay to Ismail Beig.
March	Rangaswamiengar, Inkman	8 0 0	Mannaji Rao,
	Kunisamy, Peon	6 0 0	do.
April	Peon Abdul Rahimon	6 0 0	do.
	,, Rangaswamiengar	7 0 0	do.

(8) When the Permanent Store-Keeper of the Stamp Manufactory was retired from service with effect from the 1st January 1909, the following Sub-pro-tem arrangements were made to fill up the vacancy.

(1) Ramaseshier, Accountant on 25 to be Sub-pro-tem Store-Keeper on ... Rs.30
(2) Shaik Mahomed, Accountant on Rs.20/- to be Sub-pro-tem accountant on Rs. ,, 25
(3) Narasiengar counter on Rs 15 to be Sub-pro-tem Accountant 20
(4) Maridoss Pillai, Mutchi on 12/ to be Sub-pro-tem counter 15
(5) Mannaji, Inkman on 8/, to be Sub-pro-tem Mutchi on " 12

But the Sub-pro-tem Store-Keeper on 30/- (No.1 above) took 18 days' privilege leave from 10th May 1910 to 27th May 1910, and during his absence acting arrangements as detailed in the margin were made. In drawing their salary, their Sub-pro-tem pay and the acting allowance on the higher pay were drawn and disbursed as noted in the 3rd Column. This is opposed to ~~Article~~ article 63 of the Mysore Service Regulations. The excess amounts

	Pay and Allowance drawn and disbursed.	Amount Admissible.	Excess
(1) Shaki Mahomed Sub-pro-tem accountant on 25/- to act as Store-Keeper on 30.	25 + 1/5 of 30 = 27-14-5 (limited to Rs 30)	20 + 1/5 of 30 = 25-9-3	2-5-2
(2) Narasiengar Sub-pro-tem accountant on Rs.20/- to act as accountant on Rs.25/-	20 + 1/5 of 25 = 22-14-5	15 + 1/5 of 25 = 20-0-0	2 14
(3) Maridoss Pillai Sub-pro-tem Counter on Rs.15/ to act as accountant on Rs20/-	15 + 1/5 of 20 = 17-5-1	12 + 1/5 of ~~15~~ 20/- = 15-9-3	~~2-11-10~~
(4) Mannaji Sub-pro-tem Mutchi on 12/, to act as Counter on Rs 15/-	12 + 1/5 of 15 = 13-11-10	8 + 1/5 of 15 = 12-0-0 Minimum of Sub-P.T. pay 1-11-7	

With reference to the remarks of the auditor, I have to state that great inconvenience is caused by keeping permanent appointments vacant for a long time and it is difficult to discharge official efficiently. I would request the names of the several officials who are sub pro tem in the said arrangement have been duly furnished as stated in the schedule of establishments as it stood on 1-7-09 and the comptroller's office is fully aware of the same. As the post of store-keeper is permanent but the man filling it is only acting the allowances for officials need drawn in addition to their salary considering the fact that the post itself is permanent, I request that the allowance already drawn may not be ordered to be refunded.

the object with which schedules of establishments are sent to this office is evidently misunderstood.

this is against the Rule quoted in the Report and should be refunded.

Excess may be refunded

Of the above, I have destroyed the Court Fees and Receipt Stamps sheets but ~~have reserved~~ have not the General Stamps and 3 pie papers, as most of them ~~are~~ are, except for slight damages here and there, in good condition and can well be used for printing docket, letter or note forms for use either in the Secretariat or in other large offices. When once they are so printed, there is no possibility of the papers being made use of for other purposes. The Superintendent of the Manufactory is also of the same opinion as myself.

(Signed) M. A. Srinivasachar
Officer in charge of the
Outside Audit Department.

"Cashier"
Officer in charge of the
Outside Audit Department.

Comptr
DO
23/11/10

amcunts thus disbursed amount to Rs.8-11-3

1. Shaik Mahomed	2-5-2	as noted in the margin
2. Naraiengar	2-14-5	
3. Maridoss Pilla	1-11-10	and this amount will have
4. Mannaji	1-11-10	
	8-11-3	now to be recovered by
		shortdrawal.

17 This irregularity could have been detected in the Comptroller's office had the permanent pay of these men been noted as such in the column "actual substantive pay of acting Officer" in the list of absentees accompanying the pay bill of the Stamp Manufactory for May 1910.

17) The spoiled stamps accumulated upto end of June 1910 as detailed below were duly destroyed at the close of the audit.

GENERAL STAMPS.

Date.	Value of each.	Quantity.
28-8-1907	Rs.3 0 0	2 Rolls.
6-9-07	2 0 0	3 ,,
27-11-1907	0 8 0	3 ,,
27- 3-1908	0 4 0	3 ,,
28- 4- ,,	0 2 0	3 ,,
17- 8- ,,	20 0 0	2 ,,
19- 8- ,,	20 0 0	1 ,,
do.	15 0 0	1,,,,
23-3-1909	0 8 0	3 ,,
27-4- ,,	1 0 0	3 ,,
15-5- ,,	1 0 0	3 ,,
8-7-09	0 2 0	3 ,,
16-7-09	1 0 0	3 ,,
2-8-09	0 2 0	3 ,,
9-11-09	0 4 0	3 ,,
2-5- 10	0 8 0	3 ,,

(Destroyed this month)

10-8- ,,	0	4	0	3 ,,

45 Rolls.

COURT FEE STAMPS.

10-1-08	0	8	0	1 sheet
14-3-08	0	8	0	6 ,,
5-8-08	6	0	0	1 ,,
12-11-08	0	1	0	2 ,,
4-5-09	0	8	0	8 ,,
×5-2-10	0	8	0	×1 ,,
1-3-10	0	8	0	6 ,,

× 1 damaged sheets sent to have been given in the supplementary list of Purchases for sample and 9.2. (Receipt entered in my note)

25 sheets.

RECEIPT STAMPS.

10-8-1909	...	1 ,,
16-8- ,,	...	7 ,,
13-9- ,,	...	4 ,,
27-9- ,,	...	1 ,,

Realised in my note.

13 sheets.

The spoiled water marked papers that have accumulated to end of June 1910 are as noted below:-

	Stores	Manufactory.
General Stamps.	5 Reams 47 sheets	349 sheets
Court Fees Stamps	471 ,, Realised	3 ,, Realised
Receipt Stamps	2 ,,	2 ,,
3 pie paper, new	11 Reams and 465 sheets.	

1 2 drafts 31

G.R.S. 28.]

247

File No. 96-10
Serial No. 2

Diary No. of letter replied to 214

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT.
(SR)

paper under disposal from the Comptr.

, the 19

Date of issue 28 July 11

Signed by W Srinivasaiah

READ—

Letter no: 3064/OAD 20-9 the 9th Nov 1910, submitting the report embodying the result of the audit of accounts of the Stamp manufactory for the

~~ORDER THEREON. NO.~~

Years 1907-8 to 1909-10. ~~to file with~~

order thereon:-

No 7E394-8 28 July 11

over

SUBJECT.

GPB—10,000—19-4-10

The report is recorded with the following observations:-

1). The Contingent Register.

The classification now made in this register regarding the charges incurred under the several heads is wrong. The items that have to be debited to the head "Special articles for the manufacture of stamps" are varnish, Turpentine, Gum, spirits, Cotton waste, colours and cocoanut oil. Such articles as iron trays, padlocks, Rugs, tools, & magnifiers should be debited to a separate head "Purchase of tools &c". The other items are all debitable to ordinary contingencies.

Govt. consider that the entries in this Register should be attested to

7 2 Drafts 31

G.R.S. 28.j

File No. 96-10
Serial No. 2

Diary No. of letter replied to 2147

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT.
(SR)

Date of issue 28 July 11

Signed by W Hiriyannaiah

READ---

Letter no: 3064/OAD 20-9 dtd 9th Nov 1910, submitting the report embodying the result of the audit of accounts of the Stamp manufactory for the

~~ORDER THEREON. NO.~~

Years 1907-8 to 1909-10. ~~together with~~

order thereon:-

No 7E394-6 28 July 11

over

SUBJECT.

The report is recorded with following observations:-

1). The Contingent Register.

The classification now made in this register regarding the charges incurred under the several heads is wrong. The items that have to be debited to the head "Special articles for the manufacture of stamps" are ~~the~~ varnish, Turpentine, Gum, spirits, Cotton waste, colours and cocoanut oil. Such articles as iron trays, padlocks, Rugs, tools, & magnifiers should be debited to a separate head "Purchase of tools &c". The Mer items are all debitable to ordinary contingencies.

Govt consider that the entries in this Register should ~~ought to~~ be attested by

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

the Gazetted Officer in charge of the Stamp Manufactory.

2). As regards the Security furnished by the Store Keeper Govt direct that the ~~requisite~~ full security of Rs 1000/- be taken from the present incumbent as he is entrusted with valuable materials, such as, paper, dies, etc.

3). The Invoice Register

Govt observe that this register cannot be dispensed with as all the information therein contained is not found in any other Book but in order to remedy ~~some~~ some of the defects in this register the form ~~following~~ additional Columns, viz, 1. the ~~difference~~ number of papers found in excess in counting 2. the ~~difference~~ number

GPB—10,000—22-2-11

of paper found less in counting the names of the counters the name of the person who checked the counting
3. ~~Counted by~~, & 4. ~~Checked by~~,
may be inserted. ~~And~~
The ~~maintenance of the~~
unauthorized book called
the Counter's book which
has ~~the~~ hitherto been
maintained may thus
be dispensed with.

4). The Damaged paper Register.

Paper found damaged
at the time of counting
should also be brought on
this register ~~and~~ the
column for "damaged
paper" in the stock
register is intended
for showing only such
papers as were good when
brought on the stock
~~be~~ register ~~and~~ but for
damaged subsequently
~~for some cause or~~
~~other~~

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

5) Periodical Examination of Stock.

Govt consider that the suggestion made by the Supt of the Stamp Manufactory and the Comptroller regarding the periodical examination of the stock of papers, at least once every half year, by an Officer unconnected with the Manufactory, is a good one and direct that the Comptroller may examine the stock himself or depute one of his Assistants for this work, once at least every half year.

6) The Stock Register and old Three pie paper.

The maintenance of a separate register independent of the stock register for the issue of this paper is

GPB—10,000—22-2-11

regular and Govt check that all the issues of this paper be noted in the stock register and the quantity of stock reduced by such issues.

7. Register of Private documents stamped.

The Register of private documents etc received for being impressed with stamps should be maintained in three places, viz one in the Stores branch, ~~and another~~ one in the manufacturing branch of the stamp manufactory and the third in the office of the Supdt of Stamps and in order to facilitate independent verification.

8. Acquittance Rolls.

The excess of Rs 8-11-3

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

drawn by the Estabt during
the absence of the sub pro
lein storekeeper on privilege
leave for 18 days from 10th to 28th
May 1910 has to be refunded
by short drawal in the
next pay bill of ~~the~~
that Estabt and this
overpayment
ought to have been ~~done~~
~~long~~ found out recouped long ago

9. Damaged water marked papers.

The suggestion, made
by the Supdt of the Stamp
manufactory and the
Comptroller, that such
of the slightly damaged
~~paper~~ water marked papers
used for general stamping
and three pie papers
as ~~that~~ have ~~been~~ accumulated ~~to~~
~~the end of June 1910~~ both
in the stores and the
manufactory to the

GPB—10,000—22-2-11

extent of 5 reams + 396 sheets
and 11 reams and 465 sheets,
respectively, may be
utilized for printing
docket, letter + note forms
for use in the Gen + Rev Secretariat or other large offices =
~~case case approved, may~~
~~be printed~~ and the
rest destroyed as usual,
approved. ~~Case~~ Special care should be taken to see
10. Separate orders that this stock of new
will be passed regarding tree pie paper ~~does not~~
the proposals to have is used solely for
the contents of packets this purpose!
of water marked paper
counted and examined
in the presence of a
gazetted officer and to
transfer the stock
of this paper to the
charge of the Supdt.
of Stamps. ~~the Officer~~
~~in charge of the Stale Paper~~
~~Treasury~~ ~~who~~ will ~~should~~
~~supply~~ the ~~stock~~ required

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

for the Manufacturer
on requisition from
the Officer in charge.
~~Office~~

H

HS Secy to Govt.

To the Comptroller Govt.
The Supdt Govt Press
The Commr of Stamps
in Mysore.

MS. 83
13/7/11
Initial-27
17/7

GPB—10,000—22-2-11

2 drafts

45

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File No. 9610

Serial No. 3

Diary No. of letter replied to 2147.

No. 397

General and Revenue Secretariat
(SR)
, *the* 19 .

28 July 11

To
The Comptt of Stamps in
Singapore.

Date of issue 28 July 11

Signed by W Foreyanswh

Sir,

I am directed to state that the Comptroller in his audit report of the Stamp Manufactory for 1907-8 & 1909-10 suggests that the stock of watermarked paper may with advantage be transferred to the charge of the Supdt

over.

Proper under disposal.

SUBJECT.

25/7

of Stamps who will supply
the papers required by the
Officer in charge of the
Stamp Manufactory
on requisitions from
him and take back the
exact number of papers
once or ~~twice~~ a week in
printed stamps and
~~spoilt~~ spoilt papers and
that the contents of
packets of watermarked
papers ~~ought to be~~ Stated on
counted and examined
by in the presence of
a gazelled Officer.
I am to request you
to be so good as to
obtain and submit
the opinion which the
Supt. of the Stamp
Manufactory may
Officer in addition to the
views already expressed
by him on the audit

List of enclosures,

Copied by

Examined by

GPB—20,000—25-9-10

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

report referred to above. He may be requested to state why the former suggestion should not be sanctioned and why he or his Assistant should not attend to the work mentioned in the letter.

An early reply is requested

Alexander

for M/S Secy to Govt.

the Counting of the papers should not be done in his presence.

83
10/7/11
17/7/11
Mark-24